



2012 Renewal Tips regarding Continuing Professional Education (CPE)

When submitting your renewal as an Active license holder, ***you will be attesting that you have met the following CPE requirements:***

- A minimum of 120 total hours of instruction during the three year reporting period of January 1, 2009 – December 31, 2011.
- No less than 20 hours per calendar year.
- No less than 10% of the total hours (12 hours), for the reporting period, must be in Accounting and/or Auditing (A&A).
- No less than 4 hours, for the reporting period, must be in Ethics (Ethics).
- No more than 50% of the required 120 hours for the reporting period, will be accepted as self study.

CPE Worksheet

The CPE worksheet is for your personal CPE tracking. List your CPE courses and review to assure that you meet the requirements.

Frequently Asked Questions

Q: What do you mean by Group Program?

A: Education received through real-time interaction with an instructor and other participants. May be in a classroom, conference room setting, telephonic, or by using the internet. (872 IAC 1-0-5)

Q: I teach a college course in beginning accounting, can I include that class as a CPE credit?

A: You cannot receive CPE credit for day-to-day course instruction. (872 IAC 1-3-3.1)

Q: I want to take a course online; can I include that course as a CPE credit?

A: The course must be formally organized, primarily instructional, and designed to enhance your knowledge and skill in providing services in the practice of public accountancy. (872 IAC 1-3-4)

Q: I plan to teach a seminar. Can I include that seminar as a CPE credit?

A: Lecturing, Instructing, and Discussion Leaders: You will be permitted 1 hour of CPE for every 2 hours preparation for the first time you prepare. You will not be able to count this preparation time again if you repeat the lecture, instruction, or discussion leadership. This amount cannot exceed 50% of the required minimum of the subject. (872 IAC 1-3-3)

Example: Teaching a course in ethics. You can only receive credit for no more than 2 hours of CPE. To receive 2 hours of CPE you will need to have prepared a total of 4 hours.

Q: Can I include lunch meetings and committee work with the state CPA organization?

A: You are not permitted to include them as CPE. In addition, you can not include business meetings that relate to elections of directors or officer; treasurers' reports and committee reports. You will not be able to include local or national professional groups. (872 IAC 1-3-4)

Q: How do I calculate time?

- One (1) fifty (50) minute period is equal to one (1) hour.
- Twenty-five (25) minutes is equal to one-half (.5) hour. Half hour increments will only be accepted after one full hour has been completed.
- When the total minutes of a course are greater than fifty (50) minutes, but not divisible by fifty (50), CPE credit hours granted will be rounded down to the nearest one-half (.5) credit.

Example: a course with a total of 140 minutes will equate to 2.5 hours of CPE credit. (872 IAC 1-3-3)

Q: Can I take some college courses to meet my CPE credit?

A: You can receive CPE credit for graduate level courses. PA's and AP's who do not have a Bachelor's degree in accounting, business administration and economics may receive CPE credit for taking courses at an accredited university or college in accounting, business administration, and economics. (872 IAC 1-3-3.3)

Q: I received a letter stating I had been approved and my CPE hours would be prorated. How many CPE hours do I need before December 31, 2011?

A: The following table establishes the number of CPE hours that a licensee must obtain for the three (3) year reporting period in progress at the time of the issuance or reactivation of a certificate under section 8, 14, or 14.5 of this rule, and it also establishes the minimum hours required in the calendar year of the issuance or reactivation:

Issuance Date	Total Hours Required For 3 Year Reporting Period	Minimum Hours for Year of Issuance or Reactivation
January 1 – March 31 2009	120	20
April 1 – June 30, 2009	110	15
July 1 – September 30, 2009	100	10
October 1 – December 31, 2009	90	0
January 1 – March 31, 2010	80	20
April 1 – June 30, 2010	70	15
July 1 – September 30, 2010	60	10
October 1 – December 31, 2010	50	0
January 1 – March 31, 2011	40	N/A
April 1 – June 30, 2011	30	N/A
July 1 – September 30, 2011	20	N/A
October 1 – December 31, 2011	0	0

"N/A" means that there is no specifically stated requirement for the year of issuance or reactivation because the licensee would have to obtain the prorated CPE hours for the three (3) year reporting period.

Ethics hours are not prorated. (IC 25-2.1-2-15and IC 25-2.1-4-5)

Q: My license expires June 30, 2012, will I be sent something by email or mail closer to that time or will I need to contact someone?

A: You will be sent an email alerting you it is time to renew your license. You will be permitted to renew your license online on or after April 18, 2012. If you prefer to renew by mail, you may contact our office anytime after May 1, 2012 and request the appropriate forms be sent to you.

Q: How do we become a sponsor of CPE in Indiana?

A: The Board of Accountancy (the board) does not pre-approve a CPE sponsor. (872 IAC 1-3-5.1 and 872 IAC 1-3-4)

Q: What is the difference between Renewal Periods and Reporting Periods?

A: License Renewal Periods

Licenses have a three (3) year cycle
 July 1, 2009 – expires June 30, 2012
 July 1, 2012 – expires June 30, 2015
 June 30, 2015 – expires June 30, 2018

CPE Reporting Periods

Reporting period for license issued 2012

January 1, 2009 – December 31, 2009

January 1, 2010 – December 31, 2010

January 1, 2011 – December 31, 2011

Reporting period for license issued 2015

January 1, 2012 – December 31, 2012

January 1, 2013 – December 31, 2013

January 1, 2014 – December 31, 2014

Q: If I have 110 CPE hours for the first two years, would I still be required to obtain 20 CPE hours from January 1, 2011 through December 31, 2011 or would I just need 10 hours for the completion of my 120 CPE hours for the third year period?


A: The CPE reporting period is January 1, 2009 through December 31, 2011. Yes, you must obtain the minimum of 20 hours each calendar year, regardless of how many hours you obtained in the previous years. The minimum yearly requirement must be obtained each year, and cannot be made up or carried over.

Q: Why does it cost more to renew online?

A: The additional cost for online renewals goes directly to the credit card processing companies for their processing service. The board does not receive that additional amount.

CPE Worksheet

(This form is for your own personal use, do not submit this form with your renewal)

CONTINUING EDUCATION LISTING				Subjects (Check Box, if Self Study)			
	Name of Sponsor/Provider	Course Name	Date	General	Ethics	A & A	Total Hours
YEAR 2009				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
YEAR 2010				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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YEAR 2011				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Total All Worksheets 							

Reference Codes of Interest (1 of 2)

To review all codes in their entirety, you may download them from our website.

872 IAC 1-0.5-1 Definitions (pg 45)

(13) "Group program" means a CPE process designed to permit a participant to learn a given subject through real-time interaction with an instructor and other participants either:

- (A) in a classroom or conference setting;
- (B) by telephonic means; or
- (C) by using the Internet.

(16) "Internet-based study" means a CPE learning activity, through a group program or a self-study course, that is designed to permit a participant to learn the given subject matter via the Internet.

(19) "Self-study" means a CPE process designed to permit a participant to learn a given subject without involvement of an instructor. Self-study courses use a pilot test to measure the average completion time from which the recommended CPE credit is determined.

872 IAC 1-3-3 Continuing professional education (pg 53)

Authority: IC 25-2.1-2-15

Affected: IC 25-2.1-4-5

Sec. 3. (a) Applicants for renewal of a certificate as a CPA, PA, or AP must complete a minimum of one hundred twenty (120) hours of instruction acceptable under sections 4 and 5.1 of this rule. Subsections (c) and (d) and sections 3.1 through 3.4 of this rule will apply to determine the number of hours.

(b) CPE is measured by course length with one (1) fifty (50) minute period equal to one (1) hour of CPE credit. One-half (1/2) hour CPE credit increments (equal to twenty-five (25) minutes) are permitted after the first hour of credit has been earned in a given course. When the total minutes of a course are greater than fifty (50) minutes, but not divisible by fifty (50), CPE credit hours granted will be rounded down to the nearest one-half (1/2) credit. For example, for courses with segments totaling one hundred forty (140) minutes, two and one-half (2 1/2) hours CPE credit may be granted.

(c) A minimum of ten percent (10%) of the required minimum hours in a reporting period shall be in accounting or auditing, or both.

(d) A minimum of four (4) hours in the reporting period shall be in ethics.

(e) The time reporting period in which the applicant must have a minimum of one hundred twenty (120) hours is the three (3) years ending on December 31 prior to the expiration of certificates with a minimum of twenty (20) hours per year.

872 IAC 1-3-3.1 CPE credit for instruction (pg 54)

Authority: IC 25-2.1-2-15

Affected: IC 25-2.1-4-5

Sec. 3.1(a) Preparation time for the participant does not qualify for CPE credit.

(b) Actual time as lecturer, instructor, or discussion leader may be included. Two (2) hours of preparation time shall be granted to each instructor per one (1) hour of CPE allowed time for the course, provided that this credit is claimed once on the first time that the instructor conducts the course. Total time under this subsection shall be limited to fifty percent (50%) of the total minimum required for the reporting period. There will be no preparation time or actual time as a lecturer, instructor, or discussion leader granted for lecturers, instructors, or discussion leaders of a repeated course.

(c) College instructors teaching courses on a day-to-day basis will not receive any CPE credit as an instructor.

872 IAC 1-3-3.2 CPE self-study (pg 54)

Authority: IC 25-2.1-2-15

Affected: IC 25-2.1-4-5

Sec. 3.2. (a) Self-study courses shall be acceptable, provided the following:

- (1) The subject matter is acceptable under section 4 of this rule.
- (2) A certificate of satisfactory completion is awarded no later than the end of the reporting period. The time to be included is the CPE course rating.
- (3) Total time of self-study as allowed under this section is limited to fifty percent (50%) of the total minimum requirement for the reporting period.

(b) Internet-based study that is not identified as a group program shall be presumed to be self-study.

Reference Codes of Interest (2 of 2)

872 IAC 1-3-3.3 College courses as CPE (pg 54)

Authority: IC 25-2.1-2-15

Affected: IC 25-2.1-4-5

Sec. 3.3(a) College courses that meet the requirements of this rule may be counted for CPE credit as permitted by this section.

(b) All licensees will be given CPE credit for graduate level courses.

(c) Public accountants and accounting practitioners who do not hold a bachelor's degree with required hours in accounting, business administration, and economics and who have taken undergraduate courses in an accredited university or college in accounting, business administration, and economics may receive CPE credit.

(d) CPE credit under this section shall be given at the rate of fifteen (15) CPE hours for each semester credit hour. CPE credit granted for these hours will be given only for a grade of C or above. A grade of C- or below is not considered as satisfactory completion of a course by the board.

872 IAC 1-3-4 Course requirements (pg 54)

Authority: IC 25-2.1-2-15

Affected: IC 25-2.1-4-5

Sec. 4. (a) For a course to qualify and be included in the CPE minimum hour requirement, it must be:

(1) formally organized;

(2) primarily instructional; and

(3) designed to directly enhance the certificate holder's knowledge and skill in providing services in the practice of public accountancy.

The requirements of subsection (b) must be met for a course to qualify.

(b) The following do not qualify:

(1) Meetings conducted during eating periods.

(2) Business meetings for the:

(A) election of directors or officers;

(B) treasurers' reports; or

(C) committee reports.

(3) Committee work with local, state, and national professional organizations.

(4) Firm staff meetings that are oriented toward administrative and housekeeping matters.

(c) The board may obtain assistance from state and national accounting organizations relating to interpreting the acceptability and number of CPE hours for an individual sponsor or course.

872 IAC 1-3-5.1 CPE sponsor requirements (pg 54-55)

Authority: IC 25-2.1-2-15

Affected: IC 25-2.1-4-5

Sec. 5.1. The following are required for CPE courses to be eligible:

(1) The course sponsor must:

(A) be qualified in the subject matter; and

(B) use activities, materials, and delivery systems that are:

(i) current;

(ii) technically accurate; and

(iii) effectively designed.

(2) Sponsored courses and materials must be prepared, presented, and updated timely. Learning activities must be developed by individuals or teams having expertise in the subject matter. Expertise may be demonstrated through practical experience or education.

(3) The course materials must be periodically reviewed by the CPE course sponsor to assure that they are accurate and consistent with currently accepted standards relating to the program's subject matter.

872 IAC 1-3-17 Failure to meet continuing education provisions (pg 56)

Authority: IC 25-2.1-2-15

Affected: IC 25-1-11; IC 25-2.1-4-2; IC 25-2.1-4-5; IC 25-2.1-8

Sec. 17.(a) A certificate holder who does not obtain the required number of CPE hours during a reporting period may cure that deficiency by taking them in the next reporting period. However, the certificate shall not be renewed until the necessary hours are obtained. An individual whose license has lapsed longer than eighteen (18) months is governed by section 14 of this rule.

(b) CPE hours obtained to cure a deficiency in a prior reporting period shall not be double-counted by also being included in the reporting period in progress when they are obtained.